

65.910 Required contents of uniform financial information report.

- (1) The uniform financial information report shall include, but not be limited to, information relating to demographics, bonded indebtedness, debt service requirements, lease-purchase agreements, tax rates and revenues, licenses, permits, fees, utilities, intergovernmental revenues, miscellaneous revenues, charges for services, and all expenditures as set forth in this section.
- (2) Demographic information shall include:
 - (a) The name of the unit of local government;
 - (b) The county in which the city or special district is located;
 - (c) The classification of the city;
 - (d) The population of the unit of local government;
 - (e) The form of government of the city; and
 - (f) The area development district in which the unit of local government is located.
- (3) Bonded indebtedness and debt service information shall include:
 - (a) The name of each project listed individually;
 - (b) The type of bond issue used for each project;
 - (c) The bonded indebtedness of each project;
 - (d) The debt service requirements of each project; and
 - (e) The specific source of debt service funds, whether local government appropriations or use of nongovernment funds.
- (4) Lease-purchase agreement information shall include:
 - (a) Purpose of the agreement;
 - (b) Identity of the lessor;
 - (c) Principal amount of the agreement;
 - (d) Interest rate or rates for the agreement;
 - (e) Date the local government entered into agreement;
 - (f) Length of term of agreement;
 - (g) Current annual debt service requirements for agreement; and
 - (h) A list of and the purpose of any short-term renewal bank notes.
- (5) Tax rate and revenue information shall include:
 - (a) The compensating tax rate and the maximum tax rate for the current fiscal year and the preceding fiscal year;
 - (b) The current fiscal year ad valorem tax rate levied by the local government, the preceding fiscal year revenues collected by the local government, and the assessed property valuation for real property, personal property, and motor vehicles and watercraft; and

- (c) The current fiscal year tax rate levied by the local government and the preceding fiscal year revenues collected by the local government for the following types of taxes:
 - 1. Occupational license tax on persons;
 - 2. Occupational license tax on business net profits, gross receipts, or a flat rate;
 - 3. Insurance premium tax on fire and allied perils, casualty liability only, vehicle, inland marine, health, life, all other risks taxed, minimum tax and company taxable reserves;
 - 4. Transient room tax;
 - 5. Restaurant tax;
 - 6. Bank franchise tax;
 - 7. Delinquent collections; and
 - 8. Special purpose and other taxes.
- (6) Information on licenses, permits, and fees shall include the amount charged and the preceding fiscal year revenues collected by the local government for the following types of licenses, permits, and fees:
 - (a) Alcoholic beverage licenses for the manufacture and sale, distilled spirits and wine, malt beverages, Sunday sales, and regulatory license fee on gross receipts;
 - (b) Required sticker fees on automobiles and trucks;
 - (c) Motor vehicles fees on taxicabs, truck-tractors, semitrailers and trailers;
 - (d) Coin-operated machines;
 - (e) Cable television;
 - (f) Building, electrical, and plumbing permits;
 - (g) Zoning permits and development impact fees;
 - (h) Building, elevator, electrical, plumbing, food, rehabilitation, and any other inspection fees;
 - (i) Licensing of electricians and electrical contractors;
 - (j) Unloading fees;
 - (k) Public service fees for fire protection, police protection;
 - (l) Ambulance service franchise fees and ambulance run fees;
 - (m) Animal license fees; and
 - (n) Any other source of license, permit, or fee.

If varying rates or fees are charged based upon classification, volume, value, or other criteria, the local government shall submit a fee chart with the report form.

- (7) Information on utilities shall include the franchise tax or fee, charge for service, user fee or "tap on" fee, and preceding fiscal year revenues collected by the local government on the following utilities:
 - (a) Waterworks;

- (b) Sewage treatment;
- (c) Electric light, heat, and power;
- (d) Gas;
- (e) Garbage collection for residential, commercial, and industrial customers, and landfill fees;
- (f) Transit authority; and
- (g) Any other type of utility.

If varying rates or fees are charged based upon classification, volume, value, or other criteria, the local government shall submit a fee chart with the report form.

- (8) Information on intergovernmental revenues shall include the types of intergovernmental revenues received by the local government, preceding fiscal year revenues collected by the local government, and rate and interest requirements for loan repayments that shall include:
 - (a) Kentucky Law Enforcement Foundation Program fund;
 - (b) Professional Firefighters Foundation Program fund;
 - (c) Community development block grant funds;
 - (d) County or municipal road aid;
 - (e) Local government economic assistance funds;
 - (f) Net court revenues;
 - (g) Kentucky Infrastructure Authority funds;
 - (h) Economic development bonds;
 - (i) Kentucky Economic Development Finance Authority funds;
 - (j) Environmental Protection Agency funds;
 - (k) County or city transfers; and
 - (l) Any other source of state or federal funds.
- (9) Information on miscellaneous revenues and charges for services shall include the source of revenue, charge, or fee levied by the local government and preceding fiscal year revenues collected for the following:
 - (a) Parking meter receipts;
 - (b) Parking facility receipts;
 - (c) Parking violation fines;
 - (d) Charges for impounded vehicles;
 - (e) Sale of abandoned vehicles;
 - (f) Delinquent tax bills;
 - (g) Fines and forfeitures;
 - (h) Penalties and interest;
 - (i) Franchise payments for governmental services bid out to the private sector;
 - (j) Golf course receipts;
 - (k) Parks and recreation;

- (l) Proceeds from sale of seized and forfeited property;
 - (m) Rent;
 - (n) Interest from investments and dividends; and
 - (o) Any other source of revenue or charge for service.
- (10) Information on expenditures shall be listed by total only and indicate the fund from which an appropriation was made. The Department for Local Government shall consult with the Kentucky League of Cities, the Kentucky Association of Counties, the Kentucky Municipal Finance Officers' Association, the Kentucky Society of Certified Public Accountants, and other affected interest groups, as well as local officials in the development of information to be included in the expenditure section of the uniform financial information report.

Effective: July 15, 1998

History: Amended 1998 Ky. Acts ch. 69, sec. 36, effective July 15, 1998. -- Amended 1996 Ky. Acts ch. 254, sec. 18, effective July 15, 1996. -- Amended 1992 Ky. Acts ch. 33, sec. 7, effective July 14, 1992; and ch. 105, sec. 62, effective July 14, 1992. -- Created 1990 Ky. Acts ch. 47, sec. 3, effective July 13, 1990.